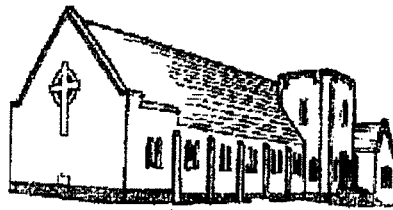


Westerton Fairlie Memorial Parish Church of Scotland



Receipts & Payments Account Year Ending 31st December 2022

**Congregation No: 181216
Charity No: SC004489**

Trustees' Annual Report
Year ended 31st December 2022

**The Trustees present the Annual Report and Accounts for Westerton Fairlie Memorial Parish Church
for the year ended 31st December 2022**

Reference and Administrative information

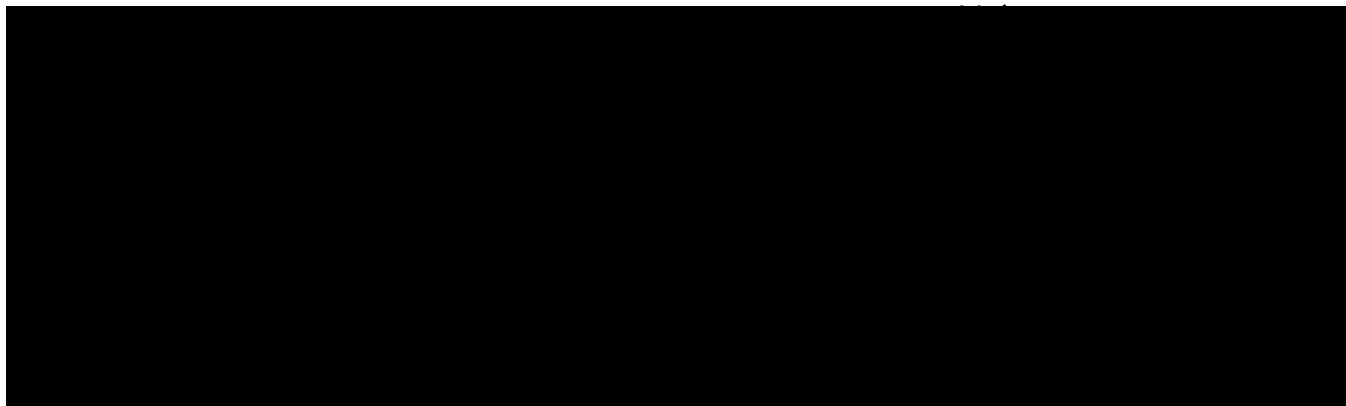
Charity Name	Westerton Fairlie Memorial Parish Church of Scotland Bearsden
Charity Registration No:	SC004489
Congregation Reference No:	181216
Contact Address:	Westerton Fairlie Memorial Parish Church of Scotland Crarae Avenue, Bearsden, G61 1HX

Trustees

Minister:



Members of Kirk Session

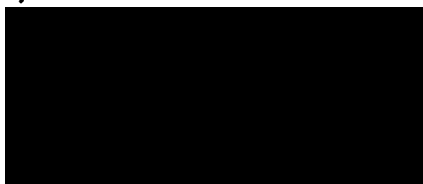


Principal Office Bearers

Minister:

Session Clerk:

Church Treasurer:



Independent Examiner:



Hollis Accounting Ltd
3 Melville Crescent
Edinburgh, EH3 7HW

Bankers:

Bank of Scotland
19 Roman Road
Bearsden, G61 2PS

Trustees Annual Report

Year ended 31st December 2022

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution Unitary Form.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees and are chosen from those members of the congregation who are willing to serve and who are considered to have the necessary attributes and skills, to competently administer the affairs of the Church both spiritual and temporal.

Organisational Structure

The Kirk Session which meets six times a year is responsible for spiritual affairs within the church and as we operate under a Unitary Constitution is also responsible for Financial and Property matters.

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine. Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's kingdom throughout the world. As a national church, it acknowledges a distinctive call and duty to bring the ordinances of religion to people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond. At Westerton Fairlie Memorial Parish Church we provide services of public worship every Sunday when there are opportunities for Sunday Schools to meet. Services are also held at other times as appropriate.

We fully support organisations affiliated to and outwith the Church.

As a congregation we sponsor two charities each year over a three year period, as well as having retiral offerings for other organisations as decided by the Kirk Session.

We are represented at Presbytery level, and on local organisations, and where appropriate share in the work of the Church of Scotland at national level.

Trustees Annual Report

Year ended 31st December 2022

Report on Activities for 2022

In common with the Church of Scotland as a whole, Westerton Fairlie Memorial Parish Church continued to feel the effects of the Covid 19 pandemic at the start of 2022. Hospitality, an important part of the ongoing life of the church was limited at the start of the year by concern over the emergence of new variants. These limits were gradually eased during the first part of the year: by the end of 2022 restrictions had been lifted entirely and worship, pastoral visiting and hospitality were able to be resumed in more recognisable pre-pandemic forms.

Services, including the Celebration of Holy Communion four times during the year and Easter and Christmas worship which followed a more familiar pattern, resumed. It soon became clear that congregational numbers would not return to their previous levels. Frailty meant that a number of members no longer were able to worship in person each week. However a faithful congregation of around 80 members were able to attend, with an average of 60 worshipping each week. For many Sundays of the year, a recording of the Sunday service was provided on YouTube, and was able to be viewed shortly after the close of the service. Worship is traditional in form: the appointment of a new organist was a musical highlight of the year. Towards the end of the year, worship in a local care home was able to resume and this important link was welcomed.

The work with young people was resumed in the autumn with the return to "Messy Church", in partnership with the local primary school. A small team provided 3 "Messy" sessions in 2022 after school in the Church hall, which were extremely popular with the children. Unfortunately, the "Rock Club" was discontinued: staffing difficulties and a very small number of children led to its suspension, which was a source of sorrow for many.

The Guild, which had moved to afternoon meetings after the pandemic, attracted many members for a varied programme.

Highlights of Church fundraising and community events were a Sponsored Walk, which involved all ages and included other community groups in Westerton, and a Christmas Fayre.

Outreach to the community included the delivery of Easter cards to homes in the parish, as well as to commuters at the local station, support of a foodbank, and delivery of toys to another local charity.

The church premises were well used by local groups and organisations including Guides, and After School Group and the local University of the Third Age.

Westerton continued to be represented in the wider Church by taking its part in the Presbytery of Clyde. At this level, as well as more locally, the year was dominated by work towards a radical reshaping of the Church structure which will have profound effects in Westerton as throughout the whole Church. At the close of the year the Draft Mission Plan, whose aim was a drastic reduction in the number of congregations, had still to be approved by Presbytery. Westerton's Kirk Session and congregation were kept informed by reports from the Presbytery Elder and by a consultation in the form of a congregational meeting with facilitators from Clyde Presbytery. It continues to be a trying time for individuals and for the congregation as a whole.

In difficult, changing times Westerton attempts to maintain a Christian presence in the community it seeks to serve, and to hold on to this no matter what the future may bring

Trustees Annual Report

Year ended 31st December 2022

Financial Review

During the course of 2022 our expenditure exceeded our income by £9,123 compared with a deficit of £5,132 over the course of 2021. It is difficult to draw a straight comparison between the two years because in 2021 we received a temporary reduction in Ministries & Mission payments, and we received a grant under the Job Retention Scheme for furloughed employees. This more than offset the loss of Hall Letting income. Our Ministries & Mission payment in 2022 (based on the average of our assessable income in 2018, 2019, & 2020) accounted for 58% of our total expenditure.

With effect from January 2023 Ministries & Mission has been replaced by Giving to Grow which in case of Westerton Fairlie Memorial Parish Church will result in a reduction of £921 in our monthly outgoings.

Other salient points regarding our financial position are as follows:

- Income from offerings (including Gift Aid) has reduced from £84,000 in 2021 to £79,000 in 2022. This reduction almost wiped out the increase in hall letting income in 2022.
- Expenditure on Fabric Maintenance in the Church was only £5,255 in 2022 due to work being restricted to essential repairs only.
- Our electricity and gas supply contracts were agreed before the present energy crisis. We can anticipate a significant increase the cost of electricity in October 2023 and Gas in April 2024.

Reserves Policy

The Trustees' policy is to hold reserves of around 3 month's expenditure including designated Funds. At the year end the church held unrestricted funds of £83,766 which represents more than 3 months expenditure.

Trustees Annual Report
Year ended 31st December 2022

Statement of Trustees' Responsibilities

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf



Session Clerk

Date:26/02/23.....

Independent Examiner's Report to the Trustees of Westerton Fairlie Memorial Parish Church of Scotland, Bearsden

I report on the accounts of the charity for the year ending 31 December 2022 which are set out on pages 8 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

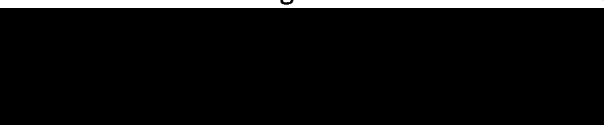
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention,

1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Hollis Accounting Limited
3 Melville Crescent
Edinburgh EH3 7HW

Date 3/3/2023

Westerton Fairlie Memorial Parish Church of Scotland
Receipts and Payments Account
Year Ended 31st December 2022

		Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
Receipts	Note				
Donations	3	82,754.57	-	82,754.57	86,931.06
Legacies		-	-	-	1,000.00
Activities for Generating Funds		3,661.92	-	3,661.92	72.00
Bank & Deposit Interest		426.65	-	426.65	85.03
Sub Total		86,843.14	-	86,843.14	88,088.09
Rental of Premises (Hall)		9,992.00	-	9,992.00	2,952.00
Advertising		108.00	-	108.00	108.00
JRS Grant		-	-	-	2,621.03
Other Receipts	4	413.30	1,865.94	2,279.24	2,073.50
Sub Total		10,513.30	1,865.94	12,379.24	7,754.53
Total Receipts		97,356.44	1,865.94	99,222.38	95,842.62
Payments					
Charitable Activities	5	105,867.14	2,478.45	108,345.59	100,975.27
Total Payments		105,867.14	2,478.45	108,345.59	100,975.27
Excess of Payments over Receipts		(8,510.70)	(612.51)	(9,123.21)	(5,132.65)

Westerton Fairlie Memorial Parish Church of Scotland
Statement of Balances
At 31st December 2022

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Bank & Cash Balances					
Balances brought forward	6	92,276.46	3,337.31	95,613.77	100,746.42
Movement in year:					
Excess of Payments over Receipts		(8,510.70)	(612.51)	(9,123.21)	(5,132.65)
Bank & Deposit Balances carried forwards		83,765.76	2,724.80	86,490.56	95,613.77
Assets					
Gift Aid receivable		3,613.71	-	3,613.71	3,562.02
Dec 2022 Hall Lets receivable		1,085.00	-	1,085.00	662.00
Liabilities					
Independent Examiners Fee		570.00	-	570.00	570.00
Guild Christmas Lunch payable		-	-	-	654.00

The Accounts were approved by the Kirk Session on 26.1.23 / 2023
For and on behalf of the Kirk Session

[Redacted Signature]

Session Clerk

[Redacted Signature]

Treasurer

Westerton Fairlie Memorial Parish Church of Scotland
Notes to the Accounts
Year Ended 31st December 2022

1 Trustee Remuneration and Related Third Party Transactions

During the year 1 Trustee received reimbursement of £1,907.85 in respect of travelling expenses and £2,570.29 in respect of Council Tax. In addition [REDACTED] a member of the Kirk Session, received salary totalling £628.39 (gross) for her services as organist. Any other payments to trustees comprised direct reimbursement for money expended on goods/services purchased by them on behalf of the Church.

2 Movement in Funds

	B/F 01/01/22	Receipts	Payments	Transfers	C/F 31/12/22
	£	£	£	£	£
Unrestricted Funds					
General Fund	67,126.74	97,336.44	(94,140.87)	(16,500.00)	53,822.31
Designated Funds					
Boiler Fund	10,000.00	-	-	-	10,000.00
Flower Fund	85.94	20.00	(57.00)	-	48.94
Fabric Fund	15,063.82	-	(11,669.27)	16,500.00	19,894.55
	<u>92,276.50</u>	<u>97,356.44</u>	<u>(105,867.14)</u>	<u>-</u>	<u>83,765.80</u>
Restricted Funds					
Garden Fund	2.54	80.00	(54.46)	-	28.08
Guild Fund	2,395.87	1,785.94	(2,423.99)	-	1,757.82
Vintage Messy	938.86	-	-	-	938.86
	<u>3,337.27</u>	<u>1,865.94</u>	<u>(2,478.45)</u>	<u>-</u>	<u>2,724.76</u>
TOTALS	<u>95,613.77</u>	<u>99,222.38</u>	<u>(108,345.59)</u>	<u>-</u>	<u>86,490.56</u>

Purposes of Unrestricted Funds

General Fund – To provide a reserve against short term fluctuations in annual income and expenditure

Purposes of Designated Funds

Boiler Fund – Fund set aside for new boiler when necessary. From Legacy received 2019.

Flower Fund – Fund to provide floral arrangements during Church Services

Fabric Fund – Fund to provide for fabric repairs.

Purposes of Restricted Funds

Garden Fund – Fund to maintain the Church Garden during the year.

Messy Church Fund – To make available cash for purchase of materials etc

Guild fund – Fund operated by the Guild. 2021 C/F balance includes £654 for postponed Christmas Lunch

Vintage Messy – To purchase of materials etc. from donation received in 2019

Westerton Fairlie Memorial Parish Church of Scotland
Notes to the Accounts
Year Ended 31st December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
3 Analysis of Donations				
WFO Scheme Non Gift Aid	8,036.99	-	8,036.99	7,839.75
Gift Aid Donations	54,296.35	-	54,296.35	59,773.69
Tax Recovered on Gift Aid Donations	14,441.61	-	14,441.61	14,604.42
Open Plate	3,159.62	-	3,159.62	2,710.20
Other Offerings, Donations etc	2,820.00	-	2,820.00	2,003.00
Donations Total	82,754.57	-	82,754.57	86,931.06

4 Analysis of Other Receipts

Guild Income	-	1,785.94	1,785.94	1,737.20
Flower Fund Income	20.00	-	20.00	177.00
Garden Fund Income	-	80.00	80.00	100.00
Pulpit Supply re-imbursed by Old Kilpatrick Bowling covering [REDACTED] absence on Interim Moderator duties	325.20	-	325.20	-
Pulpit Supply re-imbursed by Church of Scotland covering [REDACTED] sickness absence	68.10	-	68.10	-
Contra	-	-	-	59.30
	413.30	1,865.94	2,279.24	2,073.50

5 Analysis of Payments

Charitable Activities

Ministries-Mission Allocation	62,484.00	-	62,484.00	54,504.00
Presbytery Dues	740.03	-	740.03	721.85
Minister's expenses	2,778.07	-	2,778.07	2,011.70
Pulpit Supply	660.00	-	660.00	480.00
Other Staffing Costs	14,531.00	-	14,531.00	13,273.12
Fabric Repairs & Maintenance	7,852.87	-	7,852.87	11,669.27
Upkeep of Grounds	2,015.00	-	2,015.00	1,345.00
Heating & Lighting	3,618.00	-	3,618.00	2,920.05
Insurance	2,275.27	-	2,275.27	2,191.85
Council Tax	2,570.29	-	2,570.29	2,494.53
Telephone, Broadband, Website, Postage	1,266.27	-	1,266.27	1,198.10
Printing & Stationery	2,688.77	-	2,688.77	1,301.74
Replacement computer	-	-	-	905.97
AV Installation	-	-	-	1,500.00
Other expenses	2,387.57	2,478.45	4,866.02	4,458.09
Charitable Activities Total	105,867.14	2,478.45	108,345.59	100,975.27

Westerton Fairlie Memorial Parish Church of Scotland
Notes to the Accounts
Year Ended 31st December 2022

	2022	2021
	£	£
6 Bank & Cash Balances		
Bank of Scotland Current Account - Church	11,138.41	12,075.76
Church of Scotland Investors Trust	73,566.25	81,139.60
Bank of Scotland Current Account - Guild	1,725.82	2,355.87
	<u>86,430.48</u>	<u>95,571.23</u>
Cash in Hand		
Flower Fund	-	-
Garden Fund	28.08	2.54
Guild Fund	32.00	40.00
	<u>86,490.56</u>	<u>95,613.77</u>

7 Ministers Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £28,700 and the maximum stipend in 5th and subsequent years of service £35,269

8 Collections for Third Parties

	2022	2021
	£	£
Alzheimers Scotland	-	247.20
Christian Aid	673.22	465.50
Drumchapel Food Bank (KCEDG)	20.00	61.00
Save The Children (Ukraine appeal)	485.00	-
	<u>1178.22</u>	<u>773.70</u>